



3015 (02-02-05)

ANNUAL REPORT

OF

Name: COUNTRY ESTATES SANITARY DISTRICT TOWN OF LYONS #1

Principal Office: 6979 PRAIRIE LANE
BURLINGTON, WI 53105

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COUNTRY ESTATES SANITARY DISTRICT TOWN OF LYONS #1**Utility Address:** 6979 PRAIRIE LANE
BURLINGTON, WI 53105**When was utility organized?** 1/1/1978**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: CYNTHIA GANKA**Title:** ADMINISTRATIVE ASSISTANT**Office Address:**6978 PRAIRIE LANE
BURLINGTON, WI 53105**Telephone:** (262) 767 - 8690**Fax Number:** (262) 757 - 0095**E-mail Address:** cesd@genevaonline.com

President, chairman, or head of utility commission/board or committee:

Name: RUSS ZANK**Title:** PRESIDENT**Office Address:**6978 PRAIRIE LANE
BURLINGTON, WI 53105**Telephone:** (262) 767 - 7458**Fax Number:** () -**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: ARTHUR C. TILLMAN**Title:** SHAREHOLDER**Office Address:** DEIGNAN & ASSOCIATES, S.C.326 CENTER STREET
LAKE GENEVA, WI 53147**Telephone:** (262) 248 - 6281 EXT 116**Fax Number:** (262) 248 - 6088**E-mail Address:** atillman@deignanpcpa.com

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: ARTHUR C.TILLMAN**Title:** SHAREHOLDER**Office Address:** DEIGNAN & ASSOCIATES, S.C.
326 CENTER STREET
LAKE GENEVA, WI 53147**Telephone:** (262) 248 - 6281 EXT 116**Date of most recent audit report:****Period covered by most recent audit:** DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: PAT PRAHL**Title:** OPERATOR**Office Address:**
6978 PRAIRIE LANE
BURLINGTON, WI 53105**Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee: COUNTRY ESTATES SANITARY DISTRICT

Names of members of utility commission/committee:

MR JIM MILLER, TREASURER

MR MARVIN MONTOALVO, SECRETARY

MR RUSS ZANK, PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: CRISPELL SNYDER

112

LAKE GENEVA, WI 53147

Contact Person: DEAN LOGTERMAN

Title:

Telephone: (262) 348 - 5600

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2004 12/31/2004

Provide a brief description of the nature of Contract Operations being provided:

ENGINEERING FIRM performing operations due to temporary lack of employees

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	97,455	107,607	1
Operating Expenses:			
Operation and Maintenance Expense (401)	83,006	48,760	2
Depreciation Expense (403)	26,373	26,373	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,118	974	5
Total Operating Expenses	110,497	76,107	
Net Operating Income	(13,042)	31,500	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(13,042)	31,500	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	24,538	32,415	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	24,538	32,415	
Total Income	11,496	63,915	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(9,277)	0	11
Other Income Deductions (426)	62,835	62,835	12
Total Miscellaneous Income Deductions	53,558	62,835	
Income Before Interest Charges	(42,062)	1,080	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	73,736	67,033	13
Amortization of Debt Discount and Expense (428)	512	512	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	74,248	67,545	
Net Income	(116,310)	(66,465)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,860,855	32,987	19
Balance Transferred from Income (433)	(116,310)	(66,465)	20
Miscellaneous Credits to Surplus (434)	0	1,894,333	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,744,545	1,860,855	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	97,455		97,455	1
Total (Acct. 400):	97,455	0	97,455	
Operation and Maintenance Expense (401):				
Derived	83,006		83,006	2
Total (Acct. 401):	83,006	0	83,006	
Depreciation Expense (403):				
Derived	26,373		26,373	3
Total (Acct. 403):	26,373	0	26,373	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	1,118		1,118	5
Total (Acct. 408):	1,118	0	1,118	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(13,042)	0	(13,042)	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	9
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST	1,436	0	1,436	10
INTEREST ON SPECIAL ASSESSMENTS	23,102	0	23,102	11
Total (Acct. 419):	24,538	0	24,538	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	24,538	0	24,538

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(9,277)		(9,277) 14
NONE	0	0	0 15
Total (Acct. 425):	(9,277)	0	(9,277)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		62,835	62,835 16
NONE	0		0 17
Total (Acct. 426):	0	62,835	62,835
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(9,277)	62,835	53,558

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	73,736		73,736 18
Total (Acct. 427):	73,736	0	73,736
Amortization of Debt Discount and Expense (428):			
AMORTIZATION EXPENSE	512		512 19
Total (Acct. 428):	512	0	512
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	74,248	0	74,248
NET INCOME:	(53,475)	(62,835)	(116,310)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	29,357	1,831,498	1,860,855 24
Total (Acct. 216):	29,357	1,831,498	1,860,855
Balance Transferred from Income (433):			
Derived	(53,475)	(62,835)	(116,310) 25
Total (Acct. 433):	(53,475)	(62,835)	(116,310)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(24,118)	1,768,663	1,744,545

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	97,455	0	0	0	97,455	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	97,455	0	0	0	97,455	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,985,633	2,985,633	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	459,589	548,210	2
Net Utility Plant	2,526,044	2,437,423	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	452,220	490,432	6
Special Funds (125)	46,225	46,028	7
Total Other Property and Investments	498,445	536,460	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	180,537	312,868	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	8,426	10,919	11
Other Accounts Receivable (143)	156,089	20,732	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	28,743	42,024	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	373,795	386,543	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	23,020	23,532	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	23,020	23,532	
Total Assets and Other Debits	3,421,304	3,383,958	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	1,744,545	1,860,855	23
Total Proprietary Capital	1,744,545	1,860,855	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,476,074	1,493,038	26
Total Long-Term Debt	1,476,074	1,493,038	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	0	0	28
Payables to Municipality (233)	0	2,312	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	24,426	24,900	32
Other Current and Accrued Liabilities (238)		2,646	33
Total Current and Accrued Liabilities	24,426	29,858	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	176,259	207	36
Total Deferred Credits	176,259	207	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,421,304	3,383,958	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,985,633	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	905,764	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	2,079,869	0	0	0	3
Utility Plant Purchased or Sold (391)	0				4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	2,985,633	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	148,383	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	311,206	0	0	0	12
Total Accumulated Provision	459,589	0	0	0	
Net Utility Plant	2,526,044	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	299,839				299,839	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	26,373				26,373	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,707				7,707	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	34,080	0	0	0	34,080	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	185,536				185,536	21
					0	22
					0	23
					0	24
Total debits	185,536	0	0	0	185,536	25
Balance end of year (110.1)	148,383	0	0	0	148,383	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	248,371				248,371	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	62,835				62,835	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	62,835	0	0	0	62,835	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	311,206	0	0	0	311,206	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0		0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	0	0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
DEBT DISCOUNT	512	428	23,020	1
Total			23,020	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE	0	2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
USDA-RD	03/15/2001	03/15/2041	5.00%	1,476,074	1
Total for Account 224				1,476,074	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,118	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	1,118	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,036	7
PSC Remainder Assessment	82	8
Other (explain):		
NONE		9
Total payments and other debits	1,118	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
USDA-RD LOAN	24,900	73,736	74,210	24,426	3
Subtotal	24,900	73,736	74,210	24,426	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	24,900	73,736	74,210	24,426	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESMENTS RECIEVABLE	452,220	2
Total (Acct. 124):	452,220	
Special Funds (125):		
RESERVE ACCOUNT	24,609	3
DEPRECIATION ACCT	21,616	4
Total (Acct. 125):	46,225	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	8,426	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	8,426	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	152,320	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
INSURANCE REIMBURSEMENT DUE FROM ASSN.	3,769	12
Total (Acct. 143):	156,089	
Receivables from Municipality (145):		
TOWN OF LYONS FOR TAX ITEMS	28,743	13
Total (Acct. 145):	28,743	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	176,259	18
NONE		19
Total (Acct. 253):	176,259	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	905,764	0	0	0	905,764	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	224,111	0	0	0	224,111	4
Customer Advances for Construction					0	5
Regulatory Liability	88,129	0	0	0	88,129	6
NONE					0	7
Average Net Rate Base	593,524	0	0	0	593,524	
Net Operating Income	(13,042)	0	0	0	(13,042)	8
Net Operating Income as a percent of						
Average Net Rate Base	-2.20%	N/A	N/A	N/A	-2.20%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	0.3	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	185,536	0	0	0	185,536	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	9,277				9,277	4
Other (specify): NONE					0	5
Balance End of Year	176,259	0	0	0	176,259	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

A/R NON-REGULATED SEWER IS DUE TO SEWER PAYING BILLS FOR WATER DISTRICT AND NO REIMBURSEMENT DURING 2004.

DONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	89,404	96,940	1
Total Sales of Water	89,404	96,940	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Other Water Revenues (474)	8,051	10,667	3
Total Other Operating Revenues	8,051	10,667	
Total Operating Revenues	97,455	107,607	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	26,563	22,815	4
General Operating Expenses (680-690)	56,443	25,945	5
Total Operation and Maintenance Expenses	83,006	48,760	
Other Operating Expenses			
Depreciation Expense (403)	26,373	26,373	6
Amortization Expense (404)		0	7
Taxes (408)	1,118	974	8
Total Other Operating Expenses	27,491	27,347	
Total Operating Expenses	110,497	76,107	
NET OPERATING INCOME	(13,042)	31,500	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	206	6,132	89,404	4
Commercial				5
Industrial				6
Total Metered Sales to General Customers (461)	206	6,132	89,404	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)				8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	206	6,132	89,404	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	0			1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)		1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	0	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,898	7
Other (specify):		
REPAIRS	1,153	8
Total Other Water Revenues (474)	8,051	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	8,960	8,891	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	7,647	7,656	3
Chemicals (630)	3,169	1,774	4
Supplies and Expenses (640)	3,768	3,039	5
Repairs of Water Plant (650)	3,019	1,455	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	26,563	22,815	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	4,583	0	8
Office Supplies and Expenses (681)	2,384	3,569	9
Outside Services Employed (682)	42,924	9,926	10
Insurance Expense (684)	6,473	6,352	11
Employees Pensions and Benefits (686)		0	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	79	5,788	14
Uncollectible Accounts (690)		310	15
Total General Operating Expenses	56,443	25,945	
Total Operation and Maintenance Expenses	83,006	48,760	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security	HOURS WORKED	1,036	736	3
PSC Remainder Assessment		82	238	4
Other (specify): NONE			0	5
Total tax expense		1,118	974	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	122,248		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	29,640		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	151,888	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	60,000		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	19,071		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	79,071	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	110,265		22
Water Treatment Equipment (332)	14,459		23
Total Water Treatment Plant	124,724	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			122,248	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			29,640	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	151,888	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			60,000	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			19,071	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	79,071	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			110,265	22
Water Treatment Equipment (332)			14,459	23
Total Water Treatment Plant	0	0	124,724	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	175,000		26
Transmission and Distribution Mains (343)	38,404		27
Fire Mains (344)	0		28
Services (345)	20,572		29
Meters (346)	305,325		30
Hydrants (348)	2,044		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	541,345	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	4,510		35
Computer Equipment (372.1)	4,226		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	8,736	0	
Total utility plant in service directly assignable	905,764	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	905,764	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			175,000 26
Transmission and Distribution Mains (343)			38,404 27
Fire Mains (344)			0 28
Services (345)			20,572 29
Meters (346)			305,325 30
Hydrants (348)			2,044 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	541,345
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			4,510 35
Computer Equipment (372.1)			4,226 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	8,736
Total utility plant in service directly assignable	0	0	905,764
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	905,764

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	433,868		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	89,156		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	523,024	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	67,683		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	67,683	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	391,336		22
Water Treatment Equipment (332)	885,346		23
Total Water Treatment Plant	1,276,682	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	<u>0</u>	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			433,868	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			89,156	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	<u>523,024</u>	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			67,683	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	<u>0</u>	<u>0</u>	<u>67,683</u>	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			391,336	22
Water Treatment Equipment (332)			885,346	23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	<u>1,276,682</u>	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	136,296		27
Fire Mains (344)	0		28
Services (345)	68,928		29
Meters (346)	0		30
Hydrants (348)	7,256		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	212,480	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	2,079,869	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,079,869	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			136,296 27
Fire Mains (344)			0 28
Services (345)			68,928 29
Meters (346)			0 30
Hydrants (348)			7,256 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	212,480
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	2,079,869
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	2,079,869

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			605	605	1
February			620	620	2
March			609	609	3
April			618	618	4
May			581	581	5
June			675	675	6
July			623	623	7
August			543	543	8
September			714	714	9
October			616	616	10
November			563	563	11
December			627	627	12
Total annual pumpage	0	0	7,394	7,394	
Less: Water sold				6,132	13
Volume pumped but not sold				1,262	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				100	16
Volume related to equipment/system malfunction				80	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				180	19
Volume pumped but unaccounted for				1,082	20
Percent of water lost				15%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				91	24
Date of maximum: 2/28/2004					25
Cause of maximum:					26
WATERMAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				12	27
Date of minimum: 2/22/2004					28
Total KWH used for pumping for the year				63,329	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 5	well 5	1,607	18	50,000	Yes	1
WELL 6	well 6	1,435	18	50,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	COUNTRY ESTATES #1	COUNTRY ESTATES #2	COUNTRY ESTATES #3	1
Location	6978 PRAIRIE LANE	6978 PRAIRIE LANE	6978 PRAIRIE LANE	2
Purpose	B	B	B	3
Destination	T	T	T	4
Pump Manufacturer	L W ALLEN	LW ALLEN	LW ALLEN	5
Year Installed	2000	2000	2000	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	235	235	235	8
Pump Motor or Standby Engine Mfr	MUNICIPAL	MUNICIPAL	MUNICIPAL	9
Year Installed	2000	2000	2000	10
Type	NATURAL GAS	NATURAL GAS	NATURAL GAS	11
Horsepower	25	25	25	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	COUNTRY ESTATES #4	COUNTRY ESTATES #5		14
Location	6978 PRAIRIE LANE	6978 PRAIRIE LANE		15
Purpose	P	P		16
Destination	R	R		17
Pump Manufacturer	GOULD	GOULD		18
Year Installed	2000	2000		19
Type	SUBMERSIBLE	SUBMERSIBLE		20
Actual Capacity (gpm)	400	400		21
Pump Motor or Standby Engine Mfr	MUNICIPAL	MUNICIPAL		22
Year Installed	2000	2000		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	50	50		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	COUNTRY ESTATES		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	2000		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	10		10
Total capacity in gallons (actual)	50,000		11
			12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		16
			17
Filters, type (gravity, pressure, other, none)	GRAVITY		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	4,800	0	0	0	4,800	1
M	D	4.000	6,000	0	0	0	6,000	2
M	D	6.000	3,300	0	0	0	3,300	3
M	S	8.000	2,600	0	0	0	2,600	4
Total Within Municipality			16,700	0	0	0	16,700	
Total Utility			16,700	0	0	0	16,700	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	206	0	0	0	206	0	1
Total Utility		206	0	0	0	206	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	207	0	0	0	207	0	1
Total:	207	0	0	0	207	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	207	0	0	0	0	0	207	1
Total:	207	0	0	0	0	0	207	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	16				16	2
Total Fire Hydrants	16	0	0	0	16	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	16
Number of distribution system valves end of year:	26
Number of distribution valves operated during year:	0

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

General footnotes

DONE

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

If Public Fire Protection Service (463) Amount Billed is zero, please explain.

THE DISTRICT DOES NOT BILL ANY MUNICIPALITY FOR PUBLIC FIRE.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

ADMINISTRATIVE AND GENERAL EXPENSE IS SALARY OF ADMINISTRATIVE ASSISTANTS. IN 2003 THE DISTRICT WAS WITHOUT ONE BECAUSE OF EMPLOYEE TURNOVER.

OUTSIDE SERCVICES CONSIST OF, ACCOUNTINNG \$14,670 , LEGAL \$3,118, DAILY PLANT OPERATIONS \$21,999, WATER TESTING \$3,136, FOR A TOTAL OF \$42,923. THIS IS AN INCREASE OF \$31,997 FROM LAST YEAR. THIS IS DUE TO THE LACK OF DISTRICT EMPLOYEES. THERE WAS NO OPERATOR FOR 6 MONTHS SO THOSE DUTIES WERE PERFORMED BY AN EMPLOYEE OF AN ENGINEERING FIRM. THE ADMINISTRATIVE ASSISTANT/ACCOUNTANT POSITION ALSO TURNED OVER TWICE DURING THE YEAR SO THOSE DUTIES WERE ALSO PERFORMRD BY OUTSIDE CONTRACTORS.

Water Services (Page W-18)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

THE DISTRICT HAS NO UTILITY OWNED SERVICES.

Meters (Page W-19)

If Tested During Year column total is zero, please explain.

DUE TO LACK OF DISTRICT EMPLOYEES NO METERS WERE TESTED DURING 2004. A TESTING PROGRAM WILL BE IMPLEMENTED DURING 2005.

Explain program for replacing or testing meters 1" or smaller.

DUE TO LACK OF DISTRICT EMPLOYEES NO METERS WERE TESTED DURING 2004. A TESTING PROGRAM WILL BE IMPLEMENTED DURING 2005.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

DUE TO LACK OF DISTRICT EMPLOYEES NO METERS WERE TESTED DURING 2004. A TESTING PROGRAM WILL BE IMPLEMENTED DURING 2005.
